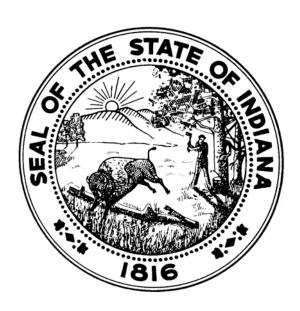
ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL FOR TOWNSHIPS



Issued By
STATE BOARD OF ACCOUNTS
STATE OF INDIANA

Reissued 2002

TABLE OF CONTENTS

CHAPTER I

The Township Trustee

Group Insurance 1-3 Compensation and Expenses 1-3 Office and Telephone Expenses 1-4 Telephone in Trustee-s Office 1-4 Mileage 1-4 Township Vehicles and Buildings 1-4 Duties of the Township Trustee 1-5 CHAPTER II Description of Township and General Forms Forms to be Used 2-1 Financial and Appropriation Record 2-2 Record of Depository Balances 2-2 Township Trustee Check 2-2 Cancellation of Checks 2-3 Trustee's General Record 2-3 Township Trustee's Report of Receipts and Disbursements for the Calendar Year 2-3	<u>PAG</u>
Designation of Trustee 1-1 Vacancy by Reason of Incapacity 1-1 Other Vacancies 1-2 Qualification 1-2 Group Insurance 1-3 Compensation and Expenses 1-3 Office and Telephone Expenses 1-4 Telephone in Trustee's Office 1-4 Mileage 1-4 Township Vehicles and Buildings 1-4 Duties of the Township Trustee 1-5 CHAPTER II Description of Township and General Forms Forms to be Used Forms to be Used 2-1 Financial and Appropriation Record 2-2 Record of Depository Balances 2-2 Township Trustee Check 2-2 Cancellation of Checks 2-3 Township Trustee's General Record 2-3 Township Trustee's Report of Receipts and Disbursements for the Calendar Year 2-3	Flection 1-
Vacancy by Reason of Incapacity 1-1 Other Vacancies 1-2 Qualification 1-2 Group Insurance 1-3 Compensation and Expenses 1-3 Office and Telephone Expenses 1-4 Telephone in Trustee S Office 1-4 Mileage 1-4 Township Vehicles and Buildings 1-4 Duties of the Township Trustee 1-5 CHAPTER II Description of Township and General Forms Forms to be Used CHAPTER II Description of Township and General Forms Forms to be Used CHAPTER II Description of Township and General Forms Forms to be Used CHAPTER II Description of Township and General Forms Forms to be Used CHAPTER II Description of Township and General Forms CHAPTER II CHAPTER II CHAPTER II Description of Township and General Forms Forms to be Used <t< td=""><td></td></t<>	
Other Vacancies 1-2 Qualification 1-2 Group Insurance 1-3 Compensation and Expenses 1-3 Office and Telephone Expenses 1-4 Telephone in Trustee-s Office 1-4 Mileage 1-4 Township Vehicles and Buildings 1-4 Duties of the Township Trustee 1-5 CHAPTER II Description of Township and General Forms Forms to be Used Forms to be Used 2-1 Financial and Appropriation Record 2-2 Record of Depository Balances 2-2 Township Trustee Check 2-2 Cancellation of Checks 2-3 Trustee's General Record 2-3 Township Trustee's Report of Receipts and Disbursements for the Calendar Year 2-3	Vacancy by Reason of Incapacity
Qualification 1-2 Group Insurance 1-3 Compensation and Expenses 1-3 Office and Telephone Expenses 1-4 Telephone in Trustee-s Office 1-4 Mileage 1-4 Township Vehicles and Buildings 1-4 Duties of the Township Trustee 1-5 CHAPTER II Description of Township and General Forms Forms to be Used Financial and Appropriation Record 2-2 Record of Depository Balances 2-2 Township Trustee Check 2-2 Cancellation of Checks 2-3 Trustee's General Record 2-3 Township Trustee's Report of Receipts and Disbursements for the Calendar Year 2-3	Other Vacancies
Compensation and Expenses 1-3 Office and Telephone Expenses 1-4 Telephone in Trustee-\$ Office 1-4 Mileage 1-4 Township Vehicles and Buildings 1-4 Duties of the Township Trustee 1-5 CHAPTER II Description of Township and General Forms Forms to be Used 2-1 Financial and Appropriation Record 2-2 Record of Depository Balances 2-2 Township Trustee Check 2-2 Cancellation of Checks 2-3 Trustee's General Record 2-3 Township Trustee's Report of Receipts and Disbursements for the Calendar Year 2-3	
Compensation and Expenses 1-3 Office and Telephone Expenses 1-4 Telephone in Trustee-\$ Office 1-4 Mileage 1-4 Township Vehicles and Buildings 1-4 Duties of the Township Trustee 1-5 CHAPTER II Description of Township and General Forms Forms to be Used 2-1 Financial and Appropriation Record 2-2 Record of Depository Balances 2-2 Township Trustee Check 2-2 Cancellation of Checks 2-3 Trustee's General Record 2-3 Township Trustee's Report of Receipts and Disbursements for the Calendar Year 2-3	Group Insurance
Office and Telephone Expenses	Compensation and Expenses1
Mileage	
Township Vehicles and Buildings 1-4 CHAPTER II Description of Township and General Forms Forms to be Used Forms to be Used Financial and Appropriation Record Record of Depository Balances Township Trustee Check Cancellation of Checks Trustee's General Record Township Trustee's Report of Receipts and Disbursements for the Calendar Year 2-3	Telephone in Trustee-s Office
CHAPTER II Description of Township and General Forms Forms to be Used	Mileage 1-
CHAPTER II Description of Township and General Forms Forms to be Used	
Description of Township and General Forms 2-1	Duties of the Township Trustee
Description of Township and General Forms 2-1	CHAPTED II
Forms to be Used	• · · · · · · · · · · · · · · · · · · ·
Financial and Appropriation Record	Description of Township and General Forms
Financial and Appropriation Record	Forms to be Used
Record of Depository Balances	
Township Trustee Check	Record of Depository Balances
Cancellation of Checks	Township Trustee Check
Trustee's General Record	Cancellation of Checks
Township Trustee's Report of Receipts and Disbursements for the Calendar Year 2-3	
Township Trustee's Receipt	
TOWNSHIP Trustees (Necel pt	
Claim Record - Dog Fund 2-5	Claim Record - Dog Fund
Township Budget Forms 2-5	
Purchase Order 2-5	Purchase Order 2-
Payroll Schedule and Voucher 2-5	
	r · / · · · · · · · · · · · · · · · · · · ·
Employees' Earnings Record 2-6	
Employee's Weekly (Work Period) Earnings Record 2-6	
Certified Report of Names, Addresses, Duties and Compensation of Public Employees 2-6	
General Construction Forms 2-6	General Construction Forms 2-
CHAPTER III	CHARTER III
Use of Financial and Appropriation Record	*· · · · · · · · · · · · · · · · · · ·
ose of Financial and Appropriation Record	Ose of Financial and Appropriation Necord
Purpose of Ruled Columns 3-1	Purpose of Ruled Columns 3-
Proving Financial and Appropriation Record 3-2	

	PAGE
CHAPTER IV	
Budgets and Appropriation	
General Provisions	4-1
Preparation of the Budget	4-1
Budget and Tax Rate Calendar	4-4
Additional Appropriations	4-4
Transfer of Appropriation (within a fund)	4-5
CHAPTER V	
The Township Board	
Election	5-1
Qualification	5-1
Salary	5-1
Meetings	5-1
Board of Finance Meeting	5-2
Budget Adoption - Meeting	5-2
Special Meetings	5-2
All Meetings	5-2
Duties of the Township Board	5-2
Funding and Refunding Indebtedness	5-4
Board of Finance	5-4
Township Board - Lucrative Office	5-4
Unused and Unencumbered Balance in Township Fund - Transfer to Debt Service Fund of School Corporation	5-4
Membership in Governmental Associations - Board's	5-4
Authority to Appropriate Funds - Representation	5-4
Resolution Recommending Salaries of Township Officers and Employees	5-5
Poor Relief - Appeal to Borrow	5-5
Disposal of Property	5-5
Home Rule	5-6
CHAPTER VI	
Poor Relief	
Prescribed Forms	6-1
Application for Township Assistance	6-1
Notice of Poor Relief Action	6-1
Application for Additional or Continuing Township Assistance	6-2
Purchase Order for Medical Aid	6-2
General Purchase Order for Poor Relief	6-3
Report of Medical Aid Rendered	6-3
Register of Poor Relief Claims	6-3
Township Poor Relief Statistical Report	6-4
Quarterly Poor Relief Report of Actual and Estimated Receipts and Disbursements	6-4
Administrator of the Poor	6-4
Poor Relief Standards	6-4
Payment of Claims	6-6
Financing Poor Relief	6-7

	<u>PAGE</u>
Legal Settlement of Residency Requirements for Poor Relief	6-8
Duties of The Township Trustee - Services to be Rendered, Poor Relief	6-8
Medical Assistance	6-11
Utility Service	6-12
Insulin Furnished to the Poor	6-13
Financial Assistance - Schools	6-13
Cooperation With Federal and State Governments - Facilities for Storing - Participation Mandatory - Disposition Plans - County Commissioners' Orders	6-13
Food Purchase Orders	6-13
County Home	6-14
Poor Relief - Temporary Aid	6-15
Burial	6-15
Appeal Procedure	6-16
Court Appeals	6-17
Appropriations and Budgets	6-17
Miscellaneous	6-17
Investigators, Supervisors and Other Assistants	6-18
Additional Duties of Trustee - Poor Relief	6-18
Convictions	6-19
Poor Relief Denied	6-20
Distressed Township Poor Relief	6-20 6-20
County Office Information	6-20
Poor Relief Shelter	6-20
Shelter - Relatives	6-21
Housing Inspectors	6-22
CHAPTER VII	
Dogs and the Dog Fund	
Taxation of Dogs	7-1
Dog Fund	7-2
Report to County Auditor	7-3
Failure to Turn in Dog Taxation; Double Tax on County	
Assessment; Voluntary Payment or Excuse	7-3
Dog Tax Records	7-4
Dog Tax Records - Failure to Perform Duties	7-4
Humane Society Fee	7-4
Township Trustee - County Auditor - Auditor of State	7-5
Dog Owner Responsibility	7-5
Dog Tags	7-5
CHAPTER VIII	
Cemeteries	
Township Cemeteries	8-1
Establishment of Public Cemeteries by Townships	8-1
Abandoned Cemeteries - Verified Statements - Care and Maintenance	8-2

CHAPTER IX

Fire Protection and Emergency Services

Contracts and Cooperative Agreements	9-1
Municipal Territory Completely Within Township	9-1
Township Owned Apparatus and Equipment	9-2
Borrowing Funds	9-2
Equipment Purchases	9-3
Joint Owned Township Equipment	9-3
Fire Protection Districts and Fire Protection Territories	9-3
Funds and Taxation	9-3
Service Charges - Property Owners	9-4
Service Charges - Owners of Vehicles Involved in Fire or Spill on Highway	9-5
Volunteer Firefighters - Definitions Agreements With Volunteer Fire Departments Authorized	9-5
Consideration for Contractual Agreements Required	9-6 9-6
Audit Cost	9-6
Clothing and Automobile Allowances - Association Membership Fees	9-6
Insurance Coverage Required - Failure to Provide	9-6
Service Charges - False Alarms	9-7
Hazardous Materials Reimbursement	9-8
Health Insurance	9-8
Insurance - Accidental Injury	9-8
Insurance - Death and Disability Benefits - Liability Coverage	9-9
Building or Remodeling and Fire Equipment Fund	9-9
Liability Limits; Punitive Damages	9-9
Volunteers; Coverage by Worker's Compensation and	
Occupational Diseases Law; Administrative Procedures	9-10
Private Vehicles - Blue Lights - Restrictions on Use - Penalties	9-10
Director of Nonfire Emergency Activities at Scene of Fire	9-10
Fire Trucks and Emergency Service Vehicles	9-10
Fire Department Merit Systems	9-10
Opinions of Attorney General	9-11
CHARTER V	
CHAPTER X Township Parks	
Recreation - Community Centers	
Recleation - Continuity Centers	
Townships In Certain Counties, IC 36-10-7-5	10-1
Townships Of Not Less Than 8,500 Population	10-1
Certain Townships - Acquisition of Land for Park Purposes - Improvements - Maintenance -	
Bonds - Levy of Taxes - Disposition of Property - Procedures - Limitations	10-2
Public Parks in Certain Townships	10-3
Management of Public Parks or Playgrounds in Certain Townships	10-3
Tax Levies - Appropriations From Township Fund	10-3
Community Center	10-4
Township Trustee Permitting Use of Abandoned School Building for District Community Center	
Authorized - Petition - Sale Prohibited	10-4
Management by Nonprofit Corporation	10-4
Restoration to School Purposes	10-4
School Property and Township Parks	10-5
Township General Park and Recreation	10-5
Bonding of Officers and Employees	10-5

	<u>PAGE</u>
CHAPTER XI	
Township Libraries	
Contracts for Library Services	11-1
Proposal of Expansion - Requisites - Filing	11-1
Agreement to Expand - Petition Remonstrance Procedure	11-1
Township Contracting with County Contractual Libraries - Tax Levies	11-2
Township Libraries - Establishment	11-2
CHAPTER XII	
Miscellaneous Duties and Other Matters Relating to the Office of the Township Trustee	
Canada Thistles, Johnson Grass and Weed Eradication	12-1
Budget	12-2
Certificate - Amounts on Tax Duplicates - Collection and Payment	12-2
Johnson Grass - Duty to Restrict Growth and Seed Production	12-3
Certified Report	12-3
Deceased Person - Payment of Funds Due	12-3
Line Fences	12-3
	12-3
Assessment Training Sessions Held by State Board - Compensation of Those Attending Memorial Day Expenses	12-5 12-6
Public Depository	12-6
Publications and Notices	12-6
Township Assessors	12-7
Transfer of Funds	12-7
Surplus Funds Acquired Through Sale of Municipal Corporation Bonds - Disposition	12-7
Temporary Transfer of Funds between Budget Accounts	12-8
Worker's Compensation Insurance	12-8
Lucrative Office - Deputies	12-8
CHAPTER XIII	
Prescribed Forms, Taxes, and General Information	
December of Forest	40.4
Prescribed Forms	13-1
General Information	13-2 13-3
General Information	13-3
CHAPTER XIV	
Computer Systems	
o an parameter of the control of the	
Computer Systems	14-1
Internal Control Requirements for Accounting Systems	
Information Technology Processing Controls	14-3
CHAPTER XV	
Public Proceedings and Public Records	
A	4
Access to Public Proceedings	15-1
Access to Public Records [IC 5-14-3]	15-2 15-5
FIESELVANOU AND DESTRUCTION OF FUDIIC RECORDS	10-0

	PAGE
CHAPTER XVI	
Conflict of Interest	
Public Servants - Statutory Conflict of Interest [IC 35-44-1-3]	16-1
Consultants - Statutory Conflict of Interest [IC 5-16-11]	16-3
Lucrative Office	16-4
Uniform Conflict of Interest Disclosure Statement	16-5
CHAPTER XVII	
Compensation and Benefits	
Compensation and Benefits	17-1
Record of Hours Worked	17-1
Unemployment Compensation	17-2
Public Employee's Retirement Fund (PERF)	17-2
Public Employee Deferred Compensation Plans	17-2
Travel Policies	17-3
Commuting Mileage	17-3
Private Property	17-3
Personal Property Use	17-3
Personal Expenses	17-3
Purchasing Bonuses	17-3
Suspension With Pay	17-3
Severance Pay	17-4
CHAPTER XVIII	
Deposit and Investment of Funds	
·	
Designation of Depositories	18-1
Deposits in Transaction Accounts	18-4
Certificates of Deposit	18-4
Depositing Receipts	18-6
Electronic Funds Transfers	18-6
Authorized Investments	18-6 18-6
Investments not Authorized by Statute	18-9
Interest on Investments	18-9
Public Deposit Insurance Fund	18-10
Service Charges	18-10
Manner of Investing Funds	18-10
Procedures for Purchasing Investments	18-11
Procedure for Posting Records at the Time Investments are Purchased or Sold	18-12
Investment Cash Management	18-13
Trusts and Endowments	18-14
Investment Report	18-14
CHAPTER XIX	
Public Purchases, Purchase of Land or Structures and Inventory of Fixed Assets	
r ability aronases, r aronase or Earla or Stratitudes and inventory or rived Assets	
General Provisions	19-1
Competitive Bidding	19-1
Specifications	19-4
Request for Proposals	19-4
Small Purchases	19-6
Special Purchasing Methods	19-7
Purchases from the Department of Correction	19-10

	<u> </u>
Purchase of Rehabilitation Center Products	
Purchases from Qualified Nonprofit Agencies for Persons with Severe Disabilities	
Small Business Set-Aside Purchases	
Petroleum Products	
Services	
Qualifications and Duties of Offerors	
Purchasing Preferences	
Contract Provisions	
Other Administrative Requirements	
Overpayment Collections	
Advance Payments	
Purchasing Bonuses	
Purchase of Land or Structures	
Fixed Assets	· ′
OLIABTED VIV	
CHAPTER XX Dublic Works Love	
Public Works Law	
General Provisions	
Public Work Projects for Which Advertising and Bidding is Required	
Public Work Projects Costing More Than \$100,000 - Additional Procedures	
Public Work Costing Less Than \$25,000 [IC 36-1-12-5]	
Use of Own Work Force	
Division of Public Work Projects [IC 36-1-12-19]	
Emergency Contracts	
Use of United States Steel Products	
Procedure for Hiring Architects, Engineers, or Land Surveyor [IC 5-16-11.1]	
Prevailing Wage/Common Construction Wage	
Discrimination by Contractors and Subcontractors Prohibited	
Overpayment Collections	
Advance Payments	
Purchasing Bonuses	
Public-Private Agreements [IC 5-23]	
2	
CHAPTER XXI	
Leases	
Lease With No Option to Purchase	
Lease With Option to Purchase	
Computer Hardware and Software - Lease With Option to Purchase	
Joint Leasing	
Joint Eddoling	
CHAPTER XXII	
Disposal of Real or Personal Property [IC 36-1-11 or IC 5-22-22]	
Sale or Transfer of Real Property	
Special Provisions Regarding Certain Sales or Transfers of Real Property	
Leaseback Provision or Option to Repurchase	
Leaseback Provision or Option to Repurchase Lease of Real Property	

APPENDIX

INDEX